[Mr. Chairman]

not give you permission.... (*Interruptions*) ....I ask you to sit down. If you don't sit down I will take action.

SHRI DIPEN GHOSH (West Bengal): Sir, I would like to draw your attention. .

MR. CHAIRMAN: The same thing applies to you; same thing applies to every one of you .... (*Interruptions*).... No, no. Mr. Engti will move a motion.... (Interruptions)....Nothing will go on record.....(*Interrutptions*).... I have not given you permission when you came to my chamber....(*Interruptions*)....

(*Interruptions*)

MR. CHAIRMAN: Nobody is allowed to make a submission. Members had come to my room, and I have explained the reasons why I cannot allow this to be raised. Therefore, I cannot permit anything to be raised here.

We now proceed with the business.

(*At this stage some hon. Members left the chamber*)

MR. CHAIRMAN: None of the proceedings up to this hour will be recorded, and it shall not be reported in the Press.

---

## MOTION RE. APPOINTMENT OF MEMBER ON THE JOINT COMMITTEE OF THE HOUSES ON THE LOKPAL BILL, 1985

THE DEPUTY MINISTER IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS (SHRI BIREN SINGH ENGTI): Sir, I beg to move the following Motion:

"That this House concurs in the recommendation of the Lok Sabha that the Rajya Sabha do appoint one member of Rajya Sabha to the Joint Committee on the Bill to provide for the appointmment of a lokpal to inquire into allegations of corruption against Union Ministers and for matters connected therewith in the vacancy caused by the resignation of Shrimati Pratibha Devisingh Patil from the membership of the Joint Committee and resolves that Shri Raoof Valiullah be appointed to the said Joint Committee to fill the vacancy."

*The question was put and the motion was adopted.*

---

## THE FINANCE BILL 1987—Contd.

MR. CHAIRMAN: Now I take up discussion on the Finance Bill. The House will have to skip lunch today. We have already lost ten minutes. It does not matter. The Prime Minister will reply to the debate at 3.45 p.m. Thereafter, the clause-by-clause consideration will be taken up.

SHRI RAJNI RANJAN SAHU (Bihar): Mr. Chairman, Sir, yesterday I was referring to Section 80(0)(0). For restoring this section total loss to the exchequer would be hardly Rs. 50 lakhs. On the other hand it will give a boost to exports, which is evident from the figures. In 1970, the book export was less than a crore, whereas in 1986-87, it has gone up by Rs. 26 crores. The Income-tax Act needs further simplification so far the procedure of assessment is concerned. There should be a change in the concept of assessment. The way of tax-payer is hard and we should make it easier. Therefore, I would suggest that the procedure of re-opening completed assessments should not be liberalised. Otherwise, the very idea of accepting the Return under Section 143(1) will be meaningless and it will lead to corruption. Thus, it is suggested that the completed assessments be re-opened only if there is a sufficient ground and that it too be with the permission of the Income-tax Commissioner.

[The Deputy Chairman in the Chair]

In partnership firms, which are very common in the middle-class businessmen the system of double taxation should be discontinued. The income of the partnership firms should be taxed at the hands of the partners only and the firm should be totally exempted from the firm tax.

*Not recorded.